

Quarterly Summary of State and Local Tax Revenue

JANUARY-MARCH 1969

Taxes collected by State and local governments in the United States totaled \$75.8 billion during the 12 months ended with March 1969. This reflects an increase of \$9.7 billion, or 14.6 percent from a year earlier. State taxes amounted to \$40.3 billion, or 16.3 percent more than in the 12 months ended with March 1968. The yield of locally imposed taxes rose 12.7 percent to \$35.5 billion. Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with March		Per- cent in- crease
	1969	1968	
Total.....	75,818	66,167	14.6
Property.....	31,844	28,257	12.7
Other than property.....	43,974	37,910	16.0
General sales and gross receipts.....	13,709	11,267	21.7
Motor fuel sales.....	5,569	5,144	8.3
Individual income.....	8,451	6,726	25.6
Motor vehicle and operators' licenses..	2,696	2,503	7.7
Corporation net income	2,891	2,373	21.8
All other.....	10,658	9,897	7.7

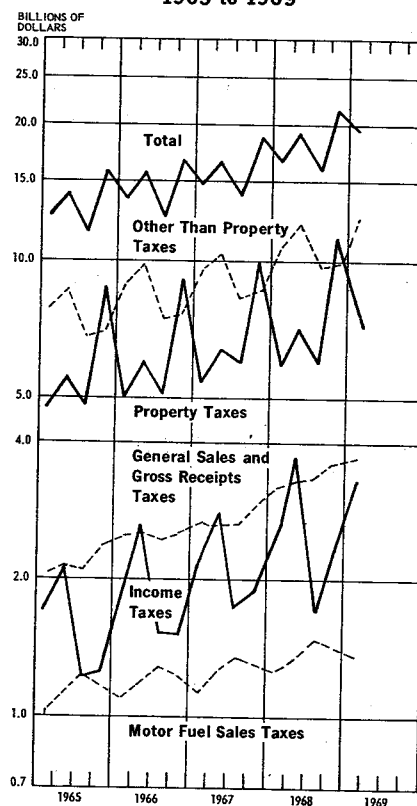
During the first quarter of calendar 1969, collections of State and local taxes amounted to \$19.4 billion. As compared with the corresponding quarter of 1968, this indicates a rise of \$2.6 billion, or 15.7 percent, with State tax revenue up 13.7 percent and local taxes up 18.5 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1965.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the

calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.

**Trends in Quarterly Collections of State
and Local Taxes, Total and Selected Types:
1965 to 1969**



U.S. DEPARTMENT OF COMMERCE, Bureau of the Census

Issued June 1969

For sale by the Bureau of the Census, Washington, D.C. 20233, or U.S. Department of Commerce Field Offices. Price 10 cents.



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Trends and seasonal variations in State and local tax revenue during the period covered by table 1 have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.¹

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas (SMSA's), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.)

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Nebraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1968 and State Government Finances in 1968. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1966-67.

the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (58 percent in fiscal 1966-67) involves selective sales taxes, such as those on cigarettes, liquor and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table 1 are estimates based upon information about a stratified sample panel of 521 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1-1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

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Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: First Quarter of 1969 and Prior Periods

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax						
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
QUARTERS										
1969:										
1st quarter.....	19,376	11,352	8,024	7,188	3,643	1,334	2,278	959	1,161	2,813
1968:										
4th quarter.....	21,254	9,035	12,219	11,310	3,496	1,424	1,728	519	413	2,364
3d quarter.....	15,971	8,716	7,255	6,253	3,305	1,480	1,720	455	369	2,389
2d quarter.....	19,217	11,206	8,011	7,093	3,265	1,331	2,725	958	753	3,092
1st quarter.....	16,752	9,983	6,769	6,001	3,164	1,255	1,888	707	1,112	2,625
1967:										
4th quarter.....	18,726	7,868	10,858	10,023	2,924	1,308	1,468	412	383	2,208
3d quarter.....	14,193	7,356	6,837	5,984	2,573	1,332	1,385	402	302	2,215
2d quarter.....	16,496	9,450	7,046	6,249	2,606	1,249	1,985	852	706	2,849
1st quarter.....	14,827	8,679	6,148	5,430	2,638	1,133	1,454	740	1,055	2,377
1966:										
4th quarter.....	16,775	6,895	9,880	9,121	2,505	1,225	1,218	314	351	2,041
3d quarter.....	12,624	6,808	5,816	5,093	2,396	1,278	1,203	324	288	2,042
2d quarter.....	15,784	8,992	6,792	6,012	2,524	1,178	1,840	778	661	2,791
1st quarter.....	13,754	8,186	5,568	4,997	2,454	1,094	1,161	708	1,051	2,289
1965:										
4th quarter.....	15,823	6,411	9,412	8,802	2,342	1,160	981	278	350	1,910
3d quarter.....	11,506	6,083	5,423	4,780	2,083	1,226	938	289	261	1,929
2d quarter.....	14,098	7,792	6,306	5,538	2,130	1,115	1,492	611	625	2,587
1st quarter.....	12,541	7,315	5,226	4,756	2,033	1,003	1,006	724	965	2,054
12 MONTHS ENDING										
March 1969.....	75,818	40,309	35,509	31,844	13,709	5,569	8,451	2,891	2,696	10,658
December 1968.....	73,194	38,940	34,254	30,657	13,230	5,490	8,061	2,639	2,647	10,470
September 1968.....	70,666	37,773	32,893	29,370	12,658	5,374	7,801	2,532	2,617	10,314
June 1968.....	68,888	36,413	32,475	29,101	11,926	5,226	7,466	2,479	2,550	10,140
March 1968.....	66,167	34,657	31,510	28,257	11,267	5,144	6,726	2,373	2,503	9,897
December 1967.....	64,242	33,353	30,889	27,686	10,741	5,022	6,292	2,406	2,446	9,649
September 1967.....	62,291	32,380	29,911	26,784	10,322	4,939	6,042	2,308	2,414	9,482
June 1967.....	60,722	31,832	28,890	25,893	10,145	4,885	5,860	2,230	2,400	9,309
March 1967.....	60,010	31,374	28,636	25,656	10,063	4,814	5,715	2,156	2,355	9,251
December 1966.....	58,937	30,881	28,056	25,223	9,879	4,775	5,422	2,124	2,351	9,163

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1966-67 and earlier years. See text discussion of "Sources of Data and Limitations."

QUARTERLY TAX REPORT

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1969, and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1966 ¹	Collections, 12 months ended March			Area	Area population, 1966 ¹	Collections, 12 months ended March		
		1969	1968	Percent change			1969	1968	Percent change
ALABAMA					INDIANA (See also Kentucky and Ohio)				
Jefferson County.....	642,600	35.5	35.2	0.9	Indianapolis SMSA.....	994,200	² 183.0	² 166.8	9.7
Mobile County.....	330,200	15.1	14.5	4.1	Hamilton County.....	44,700	7.6	(NA)	(NA)
ARIZONA					Hancock County.....	30,600	2.5	2.8	-10.7
Maricopa County.....	838,100	125.1	120.4	3.9	Hendricks County.....	47,300	5.6	5.7	-1.8
Pima County.....	314,800	55.2	49.3	12.0	Johnson County.....	49,600	7.7	6.6	16.7
CALIFORNIA					Marion County.....	745,700	152.1	138.9	9.5
Anaheim-Santa Ana-Garden Grove SMSA (Orange County).....	1,171,400	289.5	258.8	11.9	Morgan County.....	39,000	4.0	3.5	14.3
Los Angeles-Long Beach SMSA (Los Angeles County).....	6,814,500	1,701.3	1,509.6	12.7	Shelby County.....	37,300	(NA)	(NA)	(NA)
San Bernardino-Riverside-Ontario SMSA.....	1,044,500	243.9	220.3	10.7	Lake County.....	523,900	122.6	114.0	7.5
Riverside County.....	415,600	101.1	91.8	10.1	IOWA				
San Bernardino County.....	628,900	142.8	128.5	11.1	Polk County.....	273,600	58.3	53.0	10.0
San Diego SMSA (San Diego County).....	1,188,000	220.6	195.7	12.7	KANSAS (See also Missouri)				
San Francisco-Oakland SMSA.....	2,967,100	851.3	797.0	6.8	Sedgwick County.....	356,200	70.7	62.7	12.8
Alameda County.....	1,030,400	274.1	230.3	19.0	KENTUCKY (See also Ohio)				
Contra Costa County.....	514,400	162.6	189.0	-14.0	Louisville, Ky.-Ind. SMSA.....	783,600	² 59.2	² 77.8	-23.9
Marin County.....	188,600	57.3	51.6	11.0	Jefferson County, Ky.....	662,400	44.8	67.7	-33.8
San Francisco city.....	714,600	205.8	191.8	7.3	Clark County, Ind.....	67,400	(NA)	(NA)	(NA)
San Mateo County.....	519,100	151.5	134.3	12.8	Floyd County, Ind.....	53,800	5.9	5.5	7.3
Other counties:					LOUISIANA				
Fresno.....	414,300	84.6	83.3	1.6	New Orleans SMSA.....	1,041,000	² 82.9	73.7	12.5
Kern.....	325,200	87.7	80.9	8.4	Jefferson Parish.....	288,800	30.1	23.6	27.5
Sacramento.....	597,700	130.0	114.2	13.8	New Orleans city.....	648,900	43.3	40.8	6.1
Santa Clara.....	929,800	245.8	219.8	11.8	St. Bernard Parish.....	45,700	(NA)	5.4	(NA)
COLORADO					St. Tammany Parish.....	57,600	3.4	3.9	-12.8
Denver SMSA.....	1,071,800	192.6	181.8	5.9	MARYLAND (See also District of Columbia)				
Adams County.....	153,100	19.7	22.8	-13.6	Baltimore SMSA.....	1,861,000	² 281.9	² 264.8	6.5
Arapahoe County.....	130,100	26.1	24.9	4.8	Anne Arundel County.....	260,000	30.2	25.6	18.0
Boulder County.....	101,600	21.1	18.0	17.2	Baltimore city.....	923,500	147.5	138.8	6.3
Denver city.....	489,100	93.8	88.6	5.9	Baltimore County.....	565,100	91.7	89.0	3.0
Jefferson County.....	197,900	31.9	27.5	16.0	Carroll County.....	63,300	6.5	5.5	18.2
CONNECTICUT					Howard County.....	49,100	(NA)	(NA)	(NA)
Fairfield County.....	757,600	192.2	161.3	19.2	MASSACHUSETTS				
Hartford County.....	781,300	184.2	170.3	8.2	Boston ⁴	3,226,600	819.9	725.5	13.0
New Haven County.....	707,200	151.8	129.5	17.2	Essex County.....	614,900	128.5	116.6	10.2
DELAWARE					Middlesex County.....	1,321,400	321.7	283.4	13.5
New Castle County.....	356,500	33.9	28.9	17.3	Norfolk County.....	575,900	143.5	125.4	14.4
DISTRICT OF COLUMBIA					Suffolk County.....	714,400	226.2	200.1	13.0
Washington, D.C.-Md.-Va. SMSA.....	2,492,900	² 413.1	376.4	9.8	Other counties:				
Washington, D.C.....	806,000	120.5	110.0	9.5	Bristol.....	415,600	71.5	63.1	13.3
Montgomery County, Md.....	440,300	97.2	87.4	11.2	Hampden.....	441,700	86.6	77.4	11.9
Prince Georges County, Md.....	555,000	82.3	78.7	4.6	Worcester.....	610,100	107.8	104.9	2.8
Alexandria city, Va.....	106,400	15.1	15.4	-1.9	MICHIGAN				
Arlington County, Va.....	179,700	28.2	26.2	7.6	Detroit SMSA.....	4,060,700	798.1	692.4	15.3
Fairfax city, Va.....	(³)	(NA)	3.2	(NA)	Macomb County.....	553,100	108.7	90.8	19.7
Fairfax County, Va.....	³ 405,500	63.9	53.5	19.4	Oakland County.....	803,000	177.7	139.0	27.8
Falls Church city, Va.....	(³)	2.0	2.0	-	Wayne County.....	2,704,600	511.7	462.6	10.6
FLORIDA					Other counties:				
Miami SMSA (Dade County).....	1,080,600	183.7	171.2	7.3	Genesee.....	422,100	76.2	61.0	24.9
Tampa-St. Petersburg SMSA.....	877,800	² 101.5	107.8	-5.8	Kent.....	391,200	58.3	49.8	17.1
Hillsborough County.....	447,000	57.0	57.3	-0.5	MINNESOTA				
Pinellas County.....	430,800	(NA)	50.5	(NA)	Minneapolis-St. Paul SMSA.....	1,615,500	² 299.7	316.8	-5.4
Other counties:					Anoka County.....	127,200	(NA)	17.5	(NA)
Broward.....	464,400	76.0	90.3	-15.8	Dakota County.....	108,200	8.3	17.2	-51.7
Duval.....	499,200	52.0	61.3	-15.2	Hennepin County.....	881,800	188.9	186.3	1.4
Orange.....	307,300	33.3	35.5	-6.2	Ramsey County.....	431,500	72.6	83.6	-13.2
GEORGIA					Washington County.....	66,800	11.6	12.2	-4.9
Atlanta SMSA.....	1,252,000	178.8	150.8	18.6	MISSOURI				
Clayton County.....	73,600	9.1	6.2	46.8	Kansas City, Mo.-Kans. SMSA.....	1,200,200	² 178.2	² 197.5	-9.8
Cobb County.....	165,500	16.5	15.8	4.4	Cass County, Mo.....	40,600	(NA)	(NA)	(NA)
De Kalb County.....	340,300	36.9	35.5	3.9	Clay County, Mo.....	105,300	16.1	15.1	6.6
Fulton County.....	616,300	112.3	89.6	25.3	Jackson County, Mo.....	641,800	76.3	108.5	-29.7
Gwinnett County.....	56,300	4.0	3.7	8.1	Platte County, Mo.....	27,700	4.2	3.8	10.5
HAWAII					Johnson County, Kans.....	191,100	44.6	36.6	21.9
Honolulu city.....	589,900	59.5	55.4	7.4	Wyandotte County, Kans.....	193,700	35.7	32.2	10.9
ILLINOIS (See also Missouri)					St. Louis, Mo.-Ill. SMSA.....	2,267,800	337.2	305.6	10.3
Chicago SMSA.....	6,711,400	1,327.2	1,147.6	15.7	Franklin County, Mo.....	50,900	5.4	4.5	20.0
Cook County.....	5,400,000	1,099.8	891.8	23.3	Jefferson County, Mo.....	85,400	6.7	6.2	8.1
Du Page County.....	400,700	60.6	105.7	-42.7	St. Charles County, Mo.....	75,100	9.7	8.2	18.3
Kane County.....	243,000	45.4	37.6	20.7	St. Louis city, Mo.....	692,100	81.3	78.3	3.8
Lake County.....	342,900	72.9	63.1	15.5	St. Louis County, Mo.....	849,500	160.0	140.3	14.0
McHenry County.....	99,000	8.1	13.9	-41.7	Madison County, Ill.....	244,100	40.8	35.2	15.9
Will County.....	225,800	40.4	35.5	13.8	St. Clair County, Ill.....	270,700	33.3	32.9	1.2

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended March 1969, and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1966 ¹	Collections, 12 months ended March			Area	Area population, 1966 ¹	Collections, 12 months ended March		
		1969	1968	Percent change			1969	1968	Percent change
NEBRASKA									
Douglas County.....	372,600	(NA)	56.0	(NA)	OREGON				
NEW JERSEY (See also Pennsylvania)					Portland, Oreg.-Wash. SMSA.....	915,800	180.6	154.6	16.8
Newark SMSA.....	1,870,400	492.4	478.3	2.9	Clackamas County, Oreg.....	146,100	28.6	23.9	19.7
Essex County.....	978,700	262.9	261.0	0.7	Multnomah County, Oreg.....	534,900	113.5	98.3	15.5
Morris County.....	345,900	99.6	89.5	11.3	Washington County, Oreg.....	126,100	25.9	21.3	21.6
Union County.....	545,800	129.9	127.8	1.6	Clark County, Wash.....	108,700	12.6	11.1	13.5
Paterson-Clifton-Passaic SMSA.....	1,316,700	308.7	282.2	9.4	PENNSYLVANIA				
Bergen County.....	865,700	211.4	193.0	9.5	Philadelphia, Pa.-N.J. SMSA.....	4,716,000	601.7	560.5	7.4
Passaic County.....	451,000	97.3	89.2	9.1	Bucks County, Pa.....	355,000	50.3	43.0	17.0
Other counties:					Chester County, Pa.....	253,500	35.1	28.8	21.9
Hudson.....	618,600	138.2	120.4	14.8	Delaware County, Pa.....	588,400	91.4	80.6	13.4
Mercer.....	300,400	71.6	65.6	9.1	Montgomery County, Pa.....	588,600	82.5	74.4	10.9
Middlesex.....	519,600	118.9	106.2	12.0	Philadelphia city, Pa.....	2,042,400	185.7	207.0	-10.3
Monmouth.....	411,400	94.3	84.2	12.0	Burlington County, N.J.....	291,200	47.8	38.9	22.9
NEW MEXICO					Camden County, N.J.....	441,100	82.1	65.8	24.8
Bernalillo County.....	286,800	32.5	14.0	132.1	Gloucester County, N.J.....	155,800	26.8	22.0	21.8
NEW YORK					Pittsburgh SMSA.....	2,375,100	285.2	257.8	10.6
Buffalo SMSA.....	1,323,500	257.5	224.2	14.9	Allegheny County.....	1,600,600	220.8	199.3	10.8
Erie County.....	1,088,200	212.4	183.0	16.1	Beaver County.....	202,500	18.5	17.3	6.9
Niagara County.....	235,300	45.1	41.2	9.5	Washington County.....	212,400	16.5	15.2	8.6
New York SMSA.....	11,457,500	3,575.2	2,567.3	39.3	Westmoreland County.....	359,600	29.4	26.0	13.1
Nassau County.....	1,412,800	501.3	448.7	11.7	Other counties:				
New York City.....	8,019,100	2,447.2	1,592.2	53.7	Berks.....	288,500	28.7	25.1	14.3
Rockland County.....	194,700	62.9	49.2	27.8	Erie.....	254,800	39.6	34.1	16.1
Suffolk County.....	960,100	280.2	231.3	21.1	Lancaster.....	293,400	21.2	20.7	2.4
Westchester County.....	870,800	283.6	245.9	15.3	Luzerne.....	341,600	23.4	21.9	6.8
Rochester SMSA.....	818,000	175.9	144.2	22.0	RHODE ISLAND				
Livingston County.....	50,500	8.1	7.4	9.5	Providence-Pawtucket-Warwick.....	742,200	117.2	109.6	6.9
Monroe County.....	655,600	148.7	120.1	23.8	Bristol County.....	42,300	7.2	6.8	5.9
Orleans County.....	37,700	6.1	4.9	24.5	Kent County.....	131,400	20.9	18.2	14.8
Wayne County.....	74,200	13.0	11.8	10.2	Providence County.....	568,500	89.1	84.6	5.3
Other counties:					TENNESSEE				
Albany.....	286,600	46.7	47.0	-0.6	Knox County.....	271,000	25.3	24.4	3.7
Oneida.....	282,000	44.9	39.5	13.7	Nashville-Davidson.....	439,600	47.6	42.6	11.7
Onondaga.....	457,800	86.0	72.2	19.1	Shelby County.....	696,000	75.7	68.1	11.2
NORTH CAROLINA					TEXAS				
Mecklenburg County.....	321,500	54.4	42.7	27.4	Dallas SMSA.....	1,328,900	211.6	194.9	8.6
OHIO					Collin County.....	52,900	4.7	3.6	30.6
Cincinnati, Ohio-Ky.-Ind. SMSA.....	1,350,300	194.8	173.0	12.6	Dallas County.....	1,163,300	199.0	184.2	8.0
Clermont County, Ohio.....	90,200	9.4	10.3	-8.7	Denton County.....	67,600	4.7	4.5	4.4
Hamilton County, Ohio.....	913,700	160.6	136.9	17.3	Ellis County.....	45,100	3.2	2.6	23.1
Warren County, Ohio.....	80,600	7.4	7.1	4.2	Houston SMSA (Harris County only).....	1,536,800	254.9	237.3	7.4
Boone County, Ky.....	26,000	2.0	1.9	5.3	San Antonio SMSA.....	831,000	69.8	62.5	11.7
Campbell County, Ky.....	87,900	6.7	6.1	9.8	Bexar County.....	797,200	68.1	61.0	11.6
Kenton County, Ky.....	122,900	7.8	8.9	-12.4	Guadalupe County.....	33,800	1.7	1.5	13.3
Dearborn County, Ind.....	29,000	0.9	1.8	-50.0	Other counties:				
Cleveland SMSA.....	2,042,000	440.0	403.9	8.9	El Paso.....	347,300	33.3	25.9	28.6
Cuyahoga County.....	1,732,000	385.3	356.2	8.2	Tarrant.....	598,500	68.3	52.4	30.3
Geauga County.....	58,100	9.5	8.7	9.2	UTAH				
Lake County.....	179,000	34.3	29.1	17.9	Salt Lake County.....	438,400	69.8	67.5	3.4
Medina County.....	72,900	10.9	9.9	10.1	VIRGINIA				
Columbus SMSA.....	853,800	285.5	108.8	-21.4	(See also District of Columbia)				
Delaware County.....	38,900	5.3	4.8	10.4	Norfolk city.....	300,700	20.3	18.6	9.1
Franklin County.....	775,900	75.6	99.8	-24.2	WASHINGTON				
Pickaway County.....	39,000	(NA)	4.2	(NA)	(See also Oregon)				
Dayton SMSA.....	804,800	107.6	117.8	-8.7	Seattle-Everett SMSA.....	1,221,300	197.0	162.9	20.9
Greene County.....	112,600	18.1	11.8	53.4	King County.....	1,014,100	171.5	143.8	19.3
Miami County.....	81,400	12.1	10.3	17.5	Snohomish County.....	207,200	25.5	19.1	33.5
Montgomery County.....	576,400	73.9	92.1	-19.8	Other counties:				
Preble County.....	34,400	3.5	3.6	-2.8	Pierce.....	357,800	37.1	33.3	11.4
Other counties:					Spokane.....	263,200	29.3	26.4	11.0
Lucas.....	474,500	70.5	75.1	-6.1	WEST VIRGINIA				
Mahoning.....	298,300	(NA)	45.2	(NA)	Kanawha County.....	239,800	21.5	16.2	32.7
Stark.....	355,600	45.7	42.6	7.3	WISCONSIN				
Summit.....	540,000	80.7	80.6	0.1	Milwaukee SMSA.....	1,276,900	310.5	286.5	8.4
OKLAHOMA					Milwaukee County.....	1,038,500	256.7	232.4	10.5
Oklahoma County.....	483,600	54.6	54.3	0.6	Ozaukee County.....	44,600	10.0	8.0	25.0
Tulsa County.....	368,200	53.1	49.6	7.1	Waukesha County.....	193,800	43.8	(NA)	(NA)

NA Not available. ¹Population data are estimates as of July 1, 1966, for those areas shown in the Census Bureau report, Series P-25, nos. 401, 404, 407 and 409 (issued in 1968). ²Total includes amounts estimated for those areas not reporting. ³Population shown for Fairfax County includes data for Fairfax city and Falls Church city. ⁴Massachusetts State Economic Area "C." ⁵Effective Jan. 1, 1969, collection period changed from semi-annual to quarterly. ⁶Rhode Island State Economic Area "A."

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, First Quarter of 1969 and Prior Periods

State	General sales and gross receipts				Motor fuel sales			
	1st quarter, 1969 (thousand dollars)	12-month periods			1st quarter, 1969 (thousand dollars)	12-month periods		
		Year ended March 1969 (thousand dollars)	Percent change from--			Year ended March 1969 (thousand dollars)	Percent change from--	
			Year ended Dec. 1968	Year ended March 1968			Year ended Dec. 1968	Year ended March 1968
Alabama.....	48,798	190,057	2.2	8.9	25,828	106,247	1.4	5.7
Alaska.....	-	-	-	-	1,780	8,423	-2.0	5.5
Arizona.....	37,445	137,742	8.3	32.8	14,473	57,316	2.4	8.2
Arkansas.....	25,077	101,437	2.8	12.0	15,999	69,571	1.9	7.1
California.....	415,944	1,602,638	.9	25.7	146,050	603,295	.9	5.9
Colorado.....	25,819	119,167	3.1	14.7	12,518	56,090	1.1	7.5
Connecticut.....	47,352	171,938	7.2	11.0	19,601	80,688	.9	10.6
Delaware.....	-	-	-	-	3,857	16,751	.6	1.8
District of Columbia ¹	16,865	53,435	8.6	14.8	4,150	16,274	.4	.6
Florida.....	177,225	528,815	16.2	64.1	54,324	202,511	2.3	8.3
Georgia.....	76,870	297,964	3.0	13.6	34,357	139,206	2.0	8.1
Hawaii.....	34,936	129,617	3.9	17.1	4,418	15,749	5.0	8.8
Idaho.....	8,952	37,447	.9	9.3	4,603	23,319	2.0	13.1
Illinois.....	254,309	973,665	.5	18.7	58,282	247,187	1.4	13.4
Indiana.....	88,689	340,020	1.5	8.0	33,405	142,905	.9	5.1
Iowa.....	53,278	203,819	2.7	39.7	20,357	93,673	1.5	6.4
Kansas.....	34,479	135,675	1.9	11.7	12,858	56,575	.8	5.3
Kentucky.....	58,528	231,430	10.5	62.9	23,657	97,448	2.2	7.9
Louisiana.....	39,937	160,513	1.0	6.9	24,687	100,873	3.0	9.1
Maine.....	15,978	68,563	1.1	14.8	6,739	31,186	.5	5.1
Maryland.....	42,489	156,201	2.0	10.2	24,794	102,084	1.6	6.8
Massachusetts.....	40,707	155,045	3.2	3.1	31,311	125,971	1.2	5.8
Michigan.....	188,499	779,522	1.1	12.6	60,131	253,989	2.3	23.2
Minnesota.....	45,316	172,053	4.2	(²)	13,822	98,668	-8.4	-4.1
Mississippi.....	49,220	175,583	8.6	32.4	13,144	71,257	-3.3	2.9
Missouri.....	71,317	281,285	-2.2	1.4	24,128	105,959	1.2	5.7
Montana.....	-	-	-	-	5,005	24,273	.9	3.2
Nebraska.....	18,222	72,674	-7	(²)	11,134	55,645	.6	5.2
Nevada.....	10,960	41,296	3.1	34.8	4,533	20,350	1.8	9.5
New Hampshire.....	-	-	-	-	4,072	21,372	-2.3	9.6
New Jersey.....	63,548	272,361	2.3	22.2	44,380	179,532	3.9	16.4
New Mexico.....	19,952	77,659	2.8	9.0	9,338	39,088	3.1	12.8
New York.....	184,677	698,759	2.5	10.8	93,263	334,802	3.6	14.7
North Carolina.....	58,793	234,342	2.4	11.7	36,523	156,756	.8	7.8
North Dakota.....	9,430	35,573	1.6	15.5	1,786	16,262	-8	1.8
Ohio.....	148,061	607,386	2.9	33.3	79,183	300,582	2.7	7.0
Oklahoma.....	24,995	92,117	-1.5	6.4	20,557	83,274	4.1	6.3
Oregon.....	-	-	-	-	13,199	63,559	-6	12.9
Pennsylvania.....	239,734	871,582	5.7	29.8	77,398	303,528	-2	4.4
Rhode Island.....	18,392	69,242	.9	10.9	6,211	25,007	3.9	16.5
South Carolina.....	34,778	134,930	2.8	13.4	19,246	79,884	1.9	7.7
South Dakota.....	9,268	33,547	1.6	4.8	3,519	20,293	1.6	5.1
Tennessee.....	56,429	223,054	2.5	11.8	29,742	150,496	2.2	33.2
Texas.....	114,519	336,932	15.4	24.9	66,117	277,719	1.2	5.3
Utah.....	17,340	63,941	3.2	10.8	6,913	30,416	1.4	7.6
Vermont.....	-	-	-	-	3,269	14,604	2.6	22.3
Virginia.....	55,891	188,929	12.2	53.7	28,832	136,775	-1.3	.4
Washington.....	132,037	513,494	2.5	17.0	28,919	129,983	.4	8.3
West Virginia.....	38,052	159,028	-5	12.7	11,497	51,250	5.3	16.8
Wisconsin.....	29,690	112,770	2.3	4.3	27,854	120,866	2.3	6.4
Wyoming.....	6,976	28,746	3.4	21.2	3,181	15,708	.5	16.4

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in the tax rate; changes (by either legislation or judicial rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as adoption or revision of withholding procedures. - Represents zero or rounds to zero. NA Not available. ¹The amounts for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments.

Table 3. Collections of Selected State Taxes, First Quarter of 1969 and Prior Periods—Continued

State	Individual income				Motor vehicle and operators' licenses			
	1st quarter, 1969 (thousand dollars)	12-month periods			1st quarter, 1969 (thousand dollars)	12-month periods		
		Year ended March 1969 (thousand dollars)	Percent change from--			Year ended March 1969 (thousand dollars)	Percent change from--	
			Year ended Dec. 1968	Year ended March 1968			Year ended Dec. 1968	Year ended March 1968
Alabama.....	32,234	3104,916	8.1	14.8	5,705	24,982	-1.2	9.6
Alaska.....	6,818	24,887	3.3	6.1	679	4,592	-	1.3
Arizona.....	11,597	45,285	14.3	62.3	6,214	22,457	16.5	69.0
Arkansas.....	10,106	38,493	1.0	20.1	6,643	25,044	-18.7	-10.4
California.....	103,065	1,101,072	.6	65.0	190,389	249,011	4.2	7.3
Colorado.....	23,832	104,449	7.5	20.9	9,768	21,944	4.2	5.1
Connecticut.....	-	-	-	-	6,360	31,873	1.1	5.8
Delaware.....	15,182	59,256	4.8	13.2	2,579	9,774	1.0	7.0
District of Columbia ¹	16,178	61,100	7.1	9.2	5,667	8,055	-5.2	-1.3
Florida.....	-	-	-	-	7,735	126,424	1.4	9.3
Georgia.....	30,211	131,663	4.9	26.9	11,003	32,213	1.7	3.3
Hawaii.....	20,889	81,935	4.7	18.1	-	-	-	-
Idaho.....	7,292	30,300	-	7.2	6,996	14,951	5.1	7.4
Illinois.....	-	-	-	-	94,277	155,287	-8.7	-7.9
Indiana.....	44,155	171,373	1.9	5.9	37,835	51,053	-5.1	-1.4
Iowa.....	31,001	98,875	9.4	6.3	50,926	73,384	4.7	6.7
Kansas.....	18,991	63,447	4.5	-5.3	22,290	32,946	-1.0	4.8
Kentucky.....	22,745	102,769	2.8	17.3	14,709	25,068	29.6	62.2
Louisiana.....	9,018	43,718	1.2	12.7	2,351	19,438	-19.7	-18.2
Maine.....	-	-	-	-	8,996	14,208	2.9	6.7
Maryland.....	85,376	350,034	1.3	38.2	24,554	41,752	41.9	54.5
Massachusetts.....	122,551	425,368	8.6	43.8	13,302	41,254	-3.9	7.9
Michigan.....	102,176	382,443	.6	(⁴)	71,635	115,408	15.8	18.1
Minnesota.....	82,541	279,958	2.7	9.1	37,870	62,862	2.8	8.1
Mississippi.....	4,896	13,219	20.9	27.2	1,520	12,868	-9	13.6
Missouri.....	37,216	3155,239	8.0	31.5	24,931	61,545	-8.1	-2.7
Montana.....	8,489	30,582	-2	7.5	3,310	7,932	-3.1	8.7
Nebraska.....	9,615	37,944	21.4	(⁴)	6,087	11,489	16.2	5.4
Nevada.....	-	-	-	-	(NA)	(NA)	(NA)	(NA)
New Hampshire.....	329	2,619	-1.9	-1.9	5,777	11,135	-10.0	-2.3
New Jersey.....	4,640	12,778	5.8	16.1	46,074	115,792	4.9	14.6
New Mexico.....	5,605	18,255	6.4	17.8	11,164	15,085	1.1	-18.5
New York.....	670,577	62,171,133	5.9	23.1	92,400	6228,373	-	4.6
North Carolina.....	61,266	240,883	3.2	17.7	41,067	51,170	4.7	7.4
North Dakota.....	4,515	13,587	3.0	(⁵)	9,659	12,171	-4.8	-7.8
Ohio.....	-	-	-	-	13,002	149,299	1.9	15.0
Oklahoma.....	11,029	47,048	3.7	(NA)	43,232	59,543	1.6	7.8
Oregon.....	45,031	194,734	5.7	29.8	10,365	41,621	-2.8	6.1
Pennsylvania.....	-	-	-	-	47,128	119,363	1.5	2.6
Rhode Island.....	-	-	-	-	6,625	12,988	3.7	14.0
South Carolina.....	17,314	81,553	2.5	22.6	7,157	16,293	62.2	96.0
South Dakota.....	-	-	-	-	2,447	10,552	1.5	12.6
Tennessee.....	2,520	10,585	3.2	17.7	16,718	61,531	5.5	28.5
Texas.....	-	-	-	-	23,870	150,373	-6	10.9
Utah.....	10,792	48,092	3.1	15.9	6,139	9,925	2.4	7.8
Vermont.....	7,026	28,316	7.1	3.5	5,171	11,517	-2.2	26.7
Virginia.....	85,343	264,074	14.8	32.0	13,291	58,408	-5	11.0
Washington.....	-	-	-	-	26,949	41,369	2.6	7.5
West Virginia.....	7,336	32,760	.5	14.0	1,396	26,971	-7	8.5
Wisconsin.....	129,064	467,443	3.5	10.5	20,260	66,494	-8	6.0
Wyoming.....	-	-	-	-	2,855	9,358	-1.4	8.9

However, these amounts are included as local rather than State tax revenue in table 1.

²Tax effective in 1967 (Minnesota, Aug. 1 and Nebraska, June 1).

³Corporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation.

⁴New tax; for Michigan, effective Oct. 1, 1967; for Nebraska, effective Jan. 1, 1968.

⁵Amount reported for individual income tax included corporation income tax prior to the 3d quarter 1967; therefore, percent change not computed because data are not comparable.

⁶Data shown incorporate revision of amounts previously reported.